§ 10.510

- (n) Preferential tariff treatment. "Preferential tariff treatment" means the duty rate applicable under the SFTA to an originating good, and an exemption from the merchandise processing fee:
- (o) Subheading. "Subheading" means the first six digits in the tariff classification number under the Harmonized System:
- (p) Tariff preference level. "Tariff preference level" means a quantitative limit for certain non-originating textiles and textile apparel goods that may be entitled to preferential tariff treatment based on the goods meeting the production requirements set forth in §10.521 of this subpart;
- (q) Textile or apparel good. "Textile or apparel good" means a good listed in the Annex to the Agreement on Textiles and Clothing (commonly referred to as "the ATC"), which is part of the WTO Agreement;
 - (r) Territory. "Territory" means:
- (1) With respect to Singapore, its land territory, internal waters and territorial sea as well as the maritime zones beyond the territorial sea, including the seabed and subsoil over which the Republic of Singapore exercises sovereign rights or jurisdiction under its national laws and international law for the purpose of exploration and exploitation of the natural resources of such areas; and
- (2) With respect to the United States; (i) The customs territory of the United States, which includes the 50 states, the District of Columbia, and
- Puerto Rico; (ii) The foreign trade zones located in the United States and Puerto Rico; and
- (iii) Any areas beyond the territorial seas of the United States within which, in accordance with international law and its domestic law, the United States may exercise rights with respect to the seabed and subsoil and their natural resources; and
- (s) WTO Agreement. "WTO Agreement" means the Marrakesh Agreement Establishing the World Trade Organization of April 15, 1994.

IMPORT REQUIREMENTS

§ 10.510 Filing of claim for preferential tariff treatment upon importation.

(a) Claim. An importer may make a claim for SFTA preferential tariff

treatment, including an exemption from the merchandise processing fee, based on the importer's knowledge or information in the importer's possession that the good qualifies as an originating good. For goods that qualify as originating goods under the Integrated Sourcing Initiative (see subdivisions (b)(ii) and (m) of General Note 25, HTSUS, and §10.532 of this subpart), the claim is made by including on the entry summary, or equivalent documentation, the tariff item 9999.00.84, HTSUS, or by the method specified for equivalent reporting via an authorized electronic data interchange system. For all other qualifying goods, the claim is made by including on the entry summary, or equivalent documentation, the letters "SG" as a prefix to the subheading of the HTSUS under which each qualifying good is classified, or by the method specified for equivalent reporting via an authorized electronic data interchange system.

(b) Corrected claim. If, after making the claim required under paragraph (a) of this section, the importer becomes aware that the claim is invalid, the importer must promptly correct the claim and pay any duties that may be due. The importer must submit a statement either in writing or via an authorized electronic data interchange system to the CBP office where the original claim was filed specifying the correction (see §§ 10.561 and 10.562 of this subpart).

§ 10.511 Supporting statement.

- (a) Contents. An importer who makes a claim under §10.510(a) of this subpart must submit, at the request of the port director, a statement setting forth the reasons that the good qualifies as an originating good, including pertinent cost and manufacturing data. A statement submitted to CBP under this paragraph:
- (1) Need not be in a prescribed format but must be in writing or must be transmitted electronically pursuant to any electronic means authorized by CBP for that purpose;
- (2) Must include the following information:
- (i) The legal name, address, telephone, and e-mail address (if any) of the importer of record of the good;

- (ii) The legal name, address, telephone, and e-mail address (if any) of the responsible official or authorized agent of the importer signing the supporting statement (if different from the information required by paragraph (a)(2)(i) of this section);
- (iii) The legal name, address, telephone, and e-mail address (if any) of the exporter of the good (if different from the producer);
- (iv) The legal name, address, telephone, and e-mail address (if any) of the producer of the good (if known);
- (v) A description of the good for which preferential tariff treatment is claimed, which must be sufficiently detailed to relate it to the invoice and the HS nomenclature;
- (vi) The HTSUS tariff classification, to six or more digits, as necessary for the specific change in tariff classification rule for the good set forth in General Note 25(o), HTSUS;
- (vii) The applicable rule of origin set forth in General Note 25, HTSUS, under which the good qualifies as an originating good; and
- (3) Must include a statement, in substantially the following form:

I certify that:

The information on this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document;

I agree to maintain and present upon request, documentation necessary to support these representations;

The goods originated or are considered to have originated in the territory of one or more of the Parties, and comply with the origin requirements specified for those goods in the United States-Singapore Free Trade Agreement; there has been no further production or any other operation outside the territories of the parties, other than unloading, reloading, or any other operation necessary to preserve the goods in good condition or to transport the goods to the United States; and

This document consists of _____ pages, including all attachments."

(b) Responsible official or agent. The supporting statement required to be submitted under paragraph (a) of this section must be signed and dated by a responsible official of the importer or by the importer's authorized agent having knowledge of the relevant facts.

- (c) Language. The supporting statement required to be submitted under paragraph (a) of this section must be completed in the English language.
- (d) Applicability of supporting statement. The supporting statement required to be submitted under paragraph (a) of this section may be applicable to:
- (1) A single importation of a good into the United States, including a single shipment that results in the filing of one or more entries and a series of shipments that results in the filing of one entry: or
- (2) Multiple importations of identical goods into the United States that occur within a specified blanket period, not exceeding 12 months, set out in the statement. For purposes of this paragraph, "identical goods" means goods that are the same in all respects relevant to the particular rule of origin that qualifies the goods as originating.

§ 10.512 Importer obligations.

- (a) General. An importer who makes a claim under §10.510(a) of this subpart is responsible for the truthfulness of the claim and of all the information and data contained in the supporting statement provided for in §10.511 of this subpart, for submitting any supporting documents requested by CBP, and for the truthfulness of the information contained in those documents. However, an importer will not be subject to civil or administrative penalties under 19 U.S.C. 1592 for making an invalid claim for preferential tariff treatment or submitting an incorrect supporting statement, provided that the importer promptly and voluntarily corrects the claim or supporting statement and pays any duty owing (see §§ 10.561 and 10.562 of this subpart). In instances in which CBP requests the submission of supporting documents, CBP will allow for the direct submission by the exporter or producer of business confidential or other sensitive information, including cost and sourcing information.
- (b) *Compliance*. In order to make a claim for preferential tariff treatment under §10.510(a) of this subpart, the importer: